

C O P Y i n 14 R

Opinion

June 26, 1958

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CONCORD, N.H.

Ernest E. D'Amours, Esq.
705 Elm Street
Manchester, New Hampshire

Dear Mr. D'Amours:

I have your letter of June 17, 1958, with which you enclose a letter of the State Tax Commission dated May 27, 1958, dealing with the local automobile permit fee to be charged with respect to automobiles of foreign manufacture.

In its letter the Tax Commission quotes RSA 260:37 and concludes:

"In regard to foreign made automobiles it is our . . . opinion that the manufacturer's list price at the point of manufacture should be the basis for the fee unless the manufacturer exports the automobiles and advertises a list price for them at the port of entry in this country."

The Tax Commission having observed that the opinion thus expressed is its own and not the result of an opinion of this office or of a court you ask if we concur in it.

The statute calls for the imposition of a permit fee in connection with the registration of motor vehicles to be computed in accordance with a prescribed schedule. The basis for computation is the "maker's list price."

The phrase just quoted is not defined in the law; an administrative definition of it and the rules of its application in varying circumstances have been required in order that the legislative purpose in the enactment of the statute might be given effect.

Firm Headquarters
ATTORNEY-GENERAL

C O P Y

Ernest R. DiMaso, Esq.

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In carrying out its responsibilities under the law, 200, 202, 204, 204 72, the State Tax Commission has appropriately undertaken to supply such administrative orders which it should specify that the interpretation of the Commission in a given case is plainly erroneous under the law, this office would not undertake to dictate its conclusion.

We think that the action required by the Commission and quoted above is a permissible one under the statute, and to the extent that the same is required, we express our concurrence in it.

I return the material which you enclosed.

Sincerely,

Louis C. Rosen
Attorney General

WGW/aml

Enc.

cc: State Tax Commission